IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIRST DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15586 of 2004

Between:

M/s.H.B.L.Limited, 8-2-601, Road No.1,
Banjara Hills, Hyderabad, General Manager (Commercial),
N.Balasubrahamaniam

..... PETITIONER

AND

1 The Additional Commissioner of Commercial Taxes, (Legal), Hyderabad.
2 The Deputy Commissioner of Commercial Taxes, Panjagutta Division, Hyderabad.
3 The Commercial Tax Officer, Jubilee Hills Circle, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of mandamus declaring the order of the 1st respondent in CCT's Ref.No.LIII(2)/760/2004 dated 24-6-2004 as arbitrary, unreasonable and unjustified and restrain the 3rd respondent from taking any coercive steps for collecting the disputed demand of Rs.3,58,838/- for the assessment year 1996-97 under the Central Sales Tax Act, pending disposal of the appeal filed by the petitioner before the Sales tax Appellate Tribunal.

For the Petitioner:MR.BHASKAR REDDY VEMIREDDY, Advocate.

For the Respondents : SPL GP FOR TAXES

The Court at admission stage, made the following :

ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

1st September, 2004.

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(S.ANANDA REDDY, J)

N.B:-

Wire at party’s cost.

(B/o)

ajr

To

1 The Additional Commissioner of Commercial Taxes, (Legal), Hyderabad.
2 The Deputy Commissioner of Commercial Taxes, Panjagutta Division,

Hyderabad.
3 The Commercial Tax Officer, Jubilee Hills Circle, Hyderabad.

4 Two C.Cs. to the special GP for Taxes, High Court buildings,

Hyderabad (O.U.T)

5 Two C.D. copies.